



## Tobacco Product Tax

(Title 16, Chapter 11, MCA)

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	Zip

Tobacco (other than cigarettes) and moist snuff products sales for month of \_\_\_\_\_, 20 \_\_\_\_

### Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712, with payment. Retain a duplicate in company file for field audit purposes.
2. Attach to reporting forms with payment made payable to the Montana Department of Revenue.
3. If a credit is claimed on line 11, a copy of TP-102 must be attached.
4. This form must be post marked by the 15th day of each month covering tobacco products received by Montana retailers during the preceding month.

### Section 1 – Other tobacco product tax reconciliation

1. Total sales of tobacco products (total column B, section 2) ..... \$ \_\_\_\_\_
2. Tobacco product tax rate ..... 0.50
3. Tobacco products tax (multiply line 1 by line 2) ..... \$ \_\_\_\_\_
4. Total weight of moist snuff product sold (total column C, section 2) ..... \_\_\_\_\_ OZ
5. Moist snuff product tax rate ..... \$ 0.85/oz
6. Moist snuff product total tax (multiply line 4 by line 5) ..... \$ \_\_\_\_\_
7. Total tobacco product tax and moist snuff tax (add line 3 and line 6) ..... \$ \_\_\_\_\_
8. Tobacco product tax discount rate ..... 0.015
9. Total tobacco product tax discount (multiply line 7 by line 8) ..... \$ \_\_\_\_\_
10. Total tobacco product tax less the discount (subtract line 9 from line 7) ..... \$ \_\_\_\_\_
11. Total credit from TP-102, line 10, section 1 ..... \$ \_\_\_\_\_
12. Net total tobacco product tax due (subtract line 11 from line 10) ..... \$ \_\_\_\_\_

I hereby swear and affirm under penalty of false swearing that the information herein and attachment are true and correct to the best of my knowledge.

Print Name of Principal or Agent

Date

Signature of Principal or Agent

Business name \_\_\_\_\_ Phone \_\_\_\_\_